

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 358: SERVICE PROVIDER TAX (HEADING: PL 2003, c. 673, Pt. V, §25 (new); §29 (aff))

##### §2552. TAX IMPOSED

**1. Rate.** A tax at the rate of 5% is imposed on the value of the following services sold in this State:

A. Extended cable and satellite television services; [2005, c. 12, Pt. TTT, §3 (AMD); 2005, c. 12, Pt. TTT, §4 (AFF).]

B. Fabrication services; [2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF).]

C. Rental of video media and video equipment; [2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF).]

D. Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105; [2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF).]

E. Telecommunications services; [2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF).]

F. The installation, maintenance or repair of telecommunications equipment; [2005, c. 12, Pt. VV, §2 (AMD).]

G. Private nonmedical institution or personal home care services; [2013, c. 331, Pt. C, §14 (AMD).]

H. Community support services for persons with mental health diagnoses; [2007, c. 539, Pt. DDD, §5 (AMD).]

I. Community support services for persons with intellectual disabilities or autism; [2011, c. 542, Pt. A, §139 (AMD).]

J. Home support services; [2013, c. 368, Pt. OOOO, §2 (AMD).]

K. [2009, c. 213, Pt. S, §16 (AFF); 2009, c. 213, Pt. S, §12 (RP); 2009, c. 434, §31 (RP).]

L. Ancillary services; and [2013, c. 368, Pt. OOOO, §3 (AMD).]

M. Group residential services for persons with brain injuries. [2013, c. 368, Pt. OOOO, §4 (NEW).]

[ 2013, c. 331, Pt. C, §14 (AMD); 2013, c. 368, Pt. OOOO, §§2-4 (AMD) .]

**2. Determination of value; liability; statement.** Value is measured by the sale price. The liability for, or the incidence of, the tax imposed by this section is declared to be a levy on the seller. If a seller includes this tax on a customer's bill, it must be shown as a separate line item and identified as a service provider tax.

[ 2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF) .]

##### SECTION HISTORY

2003, c. 673, §V25 (NEW). 2003, c. 673, §V29 (AFF). 2005, c. 12, §§VV2,3,TTT3 (AMD). 2005, c. 12, §TTT4 (AFF). 2005, c. 386, §§S4-6 (AMD). 2005, c. 386, §S9 (AFF). 2007, c. 539, Pt. DDD, §§5-8 (AMD).

2007, c. 627, §§67–69 (AMD). 2009, c. 213, Pt. S, §§11, 12 (AMD). 2009, c. 213, Pt. S, §16 (AFF). 2009, c. 434, §§29–31 (AMD). 2011, c. 542, Pt. A, §139 (AMD). 2013, c. 331, Pt. C, §14 (AMD). 2013, c. 368, Pt. OOOO, §§2–4 (AMD).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--